

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

Income Tax Appeal No. 199 of 2004

The Commissioner of Income Tax	.. Appellant
V/s.	
Shri S.V. Ghatalia & Associates	.. Respondent

Mr. A.M. Sethna for the Appellant
None present for the Respondent

**CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 10.01.2005**

P.C.:-

1. Heard the learned counsel for the Appellant. It appears that the issue involved in the present Appeal is already covered by our judgment in **Cadell Weaving Mills Co. Pvt. Ltd. Vs. CIT (249) ITR 265 (BOM)**. In view of the above referred judgment, the issue is now concluded and there is no substantial question of law involved in this Appeal, hence the same stands dismissed. The learned counsel for the Appellant submits that the Tribunal has preferred a Special Leave Petition and the issue is now pending before the Hon'ble Supreme Court.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)